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14 Attorneys for The Roman Catholic Archbishop of
15 San Francisco

16 UNITED STATES BANKRUPTCY COURT

17 NORTHERN DISTRICT OF CALIFORNIA, SAN FRANCISCO DIVISION

18 In re:
19 THE ROMAN CATHOLIC ARCHBISHOP
20 OF SAN FRANCISCO,

21 Debtor and
22 Debtor in Possession.

Case No. 23-30564

Chapter 11

**NOTICE OF FILING OF FOURTH
MONTHLY FEE STATEMENT OF
GLASSRATNER ADVISORY & CAPITAL
GROUP, LLC D/B/A B. RILEY ADVISORY
SERVICES FOR PAYMENT OF FEES
AND REIMBURSEMENT OF EXPENSES
INCURRED FROM DECEMBER 1, 2023
THROUGH DECEMBER 31, 2023**

[No Hearing Required]

Name of Applicant:	GlassRatner Advisory & Capital Group, LLC d/b/a B. Riley Advisory Services
Authorized to Provide Services to:	Debtor
Period for Which Compensation and Reimbursement is Sought:	December 1, 2023 through December 31, 2023
Amount of Compensation Requested:	\$55,003.00
Net of 20% Holdback:	\$44,002.40
Amount of Expenses Requested:	N/A
Total Compensation (Net of Holdback) and Expense Reimbursement Requested:	\$44,002.40

Pursuant to sections 327(e) and 328(a) of Chapter 11 of Title 11 of the United States Code, Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure, the *Order Establishing Procedures and Authorizing Payment of Professional Fees and Expenses on a Monthly Basis* [ECF 212] (the “Monthly Compensation Order”), and the *Order Authorizing Employment of GlassRatner Advisory & Capital Group, LLC d/b/a B. Riley Advisory Services as Financial Advisor* [ECF 168] (the “Retention Order”), GlassRatner Advisory & Capital Group, LLC d/b/a B. Riley Advisory Services (“B. Riley”) hereby submits this statement (the “Fee Statement”) seeking compensation for services rendered and reimbursement of expenses incurred as counsel to the debtor and debtor in possession in the above-captioned chapter 11 case (the “Debtors”), for the period from December 1, 2023 through December 31 2023 (the “Fee Period”). By this fourth statement, B. Riley seeks payment in the amount of \$44,002.40, which comprises (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary services rendered during the Fee Period, and (ii) reimbursement of one hundred percent (100%) of actual and necessary expenses incurred in connection with such services. As described in more detail in the Retention Order, the compensation sought herein is comprised of the services provided to the Debtor based on hourly rates.

Attached hereto as **Exhibit 1** is a summary of B. Riley’s professionals by individual, setting forth the (a) name and title of each individual who provided services during the Fee Period, (b) aggregate hours spent by each individual, (c) hourly billing rate for each such individual, and (d) amount of fees earned by each B. Riley professional during the Fee Period. Attached hereto as **Exhibit 2** is a summary of the services rendered and compensation sought by project category

1 during the Fee Period.

2 Attached hereto as **Exhibit 3** is a summary of expenses incurred and reimbursement sought,
3 by expense category, during the Fee Period.

4 Finally, attached hereto as **Exhibit 4**, are records of B. Riley's fees incurred during the
5 period December 1, 2023 through December 31, 2023, consisting of contemporaneously
6 maintained time entries for each professional in increments of tenths (1/10) of an hour.

7 In accordance with the Monthly Compensation Order, responses, or objections to this Fee
8 Statement, if any, must be filed and served on or before the 14th day (or the next business day if
9 such day is not a business day) following the date this Fee Statement is served (the "Objection
10 Deadline").

11 Upon the expiration of the Objection Deadline, the Debtors are to pay B. Riley 80% of the
12 fees and 100% of the expenses requested in this Fee Statement.

13 Dated: January 19, 2024

FELDERSTEIN FITZGERALD WILLOUGHBY
PASCUZZI & RIOS

15 By: /s/ Paul. J. Pascuzzi
16 PAUL J. PASCUZZI
17 JASON E. RIOS
THOMAS R. PHINNEY

18 Attorneys for The Roman Catholic
Archbishop of San Francisco

19 Dated: January 19, 2024

20 SHEPPARD, MULLIN, RICHTER & HAMPTON
LLP

21 By: /s/ Ori Katz
22 ORI KATZ
ALAN H. MARTIN

23 Attorneys for The Roman Catholic
24 Archbishop of San Francisco

Exhibit 1

**Summary of Total Hours and Fees by Professional
Compensation by Professional Person for Hourly Services
for the Period from December 1, 2023 through December 31, 2023**

Name	Position	Rate	Hours	Amount
Wayne P. Weitz	Sr. Managing Director	\$675.00	24.6	\$16,605.00
David Greenblatt	Director	\$525.00	22.5	11,812.50
Coral Hansen	Managing Director	\$495.00	15.6	7,722.00
Adriana Piltz	Director	\$450.00	1.3	585.00
Tanya Anderson	Associate Director	\$395.00	33.3	13,153.50
Eli Cattan	Associate	\$375.00	12	4,500.00
Marilee Greene	Project Assistant	\$250.00	2.5	625.00
TOTAL			111.8	\$55,003.00

Exhibit 2

**Summary of Compensation by Project Category
Compensation by Project Category for Hourly Services
for the period from December 1, 2023 through December 31, 2023**

Description	Hours	Amount
Business Analysis	44.5	\$23,668.00
Case Administration	0.4	270.00
Employment/Fee Applications	3.4	1,097.50
Litigation	23.8	11,880.00
Monthly Operating Reports	39.7	18,087.50
TOTAL	111.8	\$55,003.00

Exhibit 3

**Summary of Expenses
Disbursement Summary**

Expenses (by Category)	Amounts
N/A	N/A
TOTAL	

Exhibit 4

Invoice

B | RILEY[®]

Advisory Services

Formerly known as GlassRatner Advisory & Capital Group LLC

January 9, 2024

Invoice #: 63817

REV. PATRICK SUMMERHAYS, JCL, VICAR GENERAL
1 PETER YORKE WAY
SAN FRANCISCO CA 94109

In Reference To: **Roman Catholic Archbishop of San Francisco**

For professional services rendered during the period December 1, 2023 through December 31, 2023

Billing Recap by Professional

Name	Hours	Rate
Wayne P. Weitz	24.60	675.00
Coral Hansen, CPA, ABV, CFE, CFF	15.60	495.00
David Greenblatt, CPA, CIRA	22.50	525.00
Adriana Piltz	1.30	450.00
Tanya Anderson, CPA	33.30	395.00
Eli Cattani	12.00	375.00
Marilee Greene	2.50	250.00

	Hours	Amount
Total Professional Service Fees	111.80	\$55,003.00

Thank you for working with B. Riley Advisory, we don't take our clients for granted.

For our wiring instructions, please contact B. Riley Advisory directly using the contact information below.

Tax ID Number: 83-1277218

Payments can be made payable to GlassRatner Advisory & Capital Group, LLC and sent to the address below

3445 Peachtree Rd., NE, Suite 1125, Atlanta, GA 30326 / Tel: 470.346.6800 / Fax: 470.346.6804 / www.b Riley.com

Professional Services Detail

			Hours
	<u>Business Analysis</u>		
12/1/2023	C. Hansen	Prepare for and call with M. Flannigan re: status	0.60
	C. Hansen	Correspondence with K. Kelleher re: accounting systems	0.70
12/4/2023	T. Anderson	Discussion of professional fees reconciliation with D. Greeblatt, W. Weitz, A. Piltz & T. Anderson	1.30
	T. Anderson	Professional fees reconciliation updates from review	1.90
	A. Piltz	Discussion of professional fees reconciliation with D. Greeblatt, W. Weitz, A. Piltz & T. Anderson	1.30
	D. Greenblatt	Discussion of professional fees reconciliation with D. Greenblatt, W. Weitz, A. Piltz & T. Anderson	1.30
	W. Weitz	Discussion of professional fees reconciliation with D. Greenblatt, W. Weitz, A. Piltz & T. Anderson	1.30
12/5/2023	T. Anderson	Confirm ordinary course professional payments; confirm updates to professionals reconciliation	0.90
	D. Greenblatt	Call with W. Weitz and Counsel re: update	0.70
	D. Greenblatt	Update professional fee tracker	0.80
	D. Greenblatt	Prepare ordinary course professional fee tracker	1.20
	W. Weitz	Professional fee retainer analysis and reconciliation	0.40
	W. Weitz	Research re: purported Livermore real estate parcel ownership	0.40
	W. Weitz	Call with M. Flanagan re: professional fees	0.50
	W. Weitz	Call with D. Greenblatt and Counsel re: update	0.70
	W. Weitz	Call with Counsel re: amended Statements and Schedules	0.80
12/6/2023	T. Anderson	Confirm updates to professionals reconciliation	0.20
	T. Anderson	Call with W. Weitz re: retainers	0.40
	T. Anderson	Updates to prepaid on amended schedules	0.60
	W. Weitz	Draft memo to client re: analysis of professional retainers	0.40
	W. Weitz	Research, analysis and reconciliation of professional fees	1.10
	W. Weitz	Call with T. Anderson re: retainers	0.40
12/7/2023	T. Anderson	Call with Omni and W. Weitz re: Schedule and Statements amendments	0.70
	W. Weitz	Call with Omni and T. Anderson re: Schedule and Statements amendments	0.70
12/8/2023	T. Anderson	Review of draft Amended Schedules with W. Weitz	0.50
	T. Anderson	Review Omni Statements and Schedules	0.60
	T. Anderson	Review of Omni schedules and SOFA; call with Omni to review changes to SOFA and SOAL	1.20
12/9/2023	T. Anderson	Review of Omni schedules and SOFA	2.00
12/11/2023	T. Anderson	Calls with Omni re: amendments to schedules	0.30
	T. Anderson	Call with Management re: November MOR	0.30
	T. Anderson	Call with W. Weitz and Omni re: amended schedules	0.40
	T. Anderson	Follow up correspondence re: amendments to schedules	1.20
	W. Weitz	Research, phone call and email correspondence with Counsel re: inclusion of a non-abuse litigant on SOAL	0.40
	W. Weitz	Finalize updated Statements and Schedules; send to client for review	0.40
	W. Weitz	Call with client and Counsel re: payroll processing and administration	0.50
	W. Weitz	Final review of amended SOFA and SOAL; send to client for review and sign-off	1.40
	W. Weitz	Call with T. Anderson and Omni re: amended schedules	0.40
12/12/2023	C. Hansen	Correspondence with G. Lee re: her questions pertaining to GAAP adjustments	0.40
12/13/2023	C. Hansen	Status call with W. Weitz	0.20
	W. Weitz	Status call with C. Hansen	0.20
12/14/2023	W. Weitz	Calls with D. Greenblatt and T. Anderson re: MOR disbursement categorizations	0.40
	W. Weitz	Review updated proposed amended Statements and Schedules; send to client for review and signature	0.50
	W. Weitz	Assemble final amended Statements and Schedules for filing; forward to Counsel	0.90
	T. Anderson	Calls with W. Weitz and D. Greenblatt re: MOR disbursement categorizations	0.40
	D. Greenblatt	Calls with W. Weitz and T. Anderson re: MOR disbursement categorizations	0.40
12/15/2023	C. Hansen	Review ordinary course professional fee tracker provided to client	0.20
	C. Hansen	Review Professional Accounting Entries proposed to client	0.80
	C. Hansen	Search docket for all professional fee statements; download and send to client	1.60
	D. Greenblatt	Prepare accounting entries for professional fee invoices/payments	2.20
	W. Weitz	Call with M. Flanagan re: MOR, professional retainers and payments, OCP tracking	0.30

			Hours
12/15/2023	W. Weitz	Email correspondence and calls with D. Greenblatt and M. Flanagan re: accounting for retainers and professional fee payments	1.20
12/18/2023	T. Anderson	RPSC contract research	0.50
	D. Greenblatt	Call with Debtor re: ordinary course professional payments	0.30
	W. Weitz	Call with Counsel re: balanced pool investment accounts	0.50
12/19/2023	D. Greenblatt	Call with W. Weitz and Counsel re: update	0.90
	D. Greenblatt	Continue to update ordinary course professional analysis	1.20
	W. Weitz	Call with D. Greenblatt and Counsel re: update	0.90
12/20/2023	D. Greenblatt	Call with Counsel and Debtor re: ordinary course professional analysis	0.60
12/21/2023	W. Weitz	Update call with D. Greenblatt re: MORs and OCP analysis	0.50
	D. Greenblatt	Update call with W. Weitz re: MORs and OCP analysis	0.50
SUBTOTAL:			[44.50 23668.00]
<u>Case Administration</u>			
12/26/2023	W. Weitz	Review recent filings and call with P. Pascuzzi re: same	0.40
SUBTOTAL:			[0.40 270.00]
<u>Employment/Fee Applications</u>			
12/5/2023	M. Greene	Adjust entries in Timeslips for November Fee Statement	0.90
	M. Greene	Edit, flag entries and review data for November Fee Statement	1.30
12/6/2023	D. Greenblatt	Prepare November Fee Statement	0.90
12/8/2023	M. Greene	Edit and prepare November Fee Statement	0.30
SUBTOTAL:			[3.40 1097.50]
<u>Litigation</u>			
12/4/2023	W. Weitz	Finalize plaintiff counsel notification reconciliation and send to Counsel	1.20
	W. Weitz	Call with Counsel re: discovery	1.30
12/5/2023	W. Weitz	Retrieve and review accounting system contract for Counsel	0.20
	W. Weitz	Litigation party research	0.60
	W. Weitz	Call with Counsel re: data discovery	1.00
12/7/2023	W. Weitz	Call with Counsel and client re: discovery production	1.30
12/8/2023	W. Weitz	Call with Counsel re: discovery requests	0.20
	W. Weitz	Set up file structure for organization of production	1.10
12/11/2023	E. Cattán	Review and catalog files received re: committees, schedules, minutes, files and organization charts	3.60
	E. Cattán	Continue to review and catalog files received re: committees, schedules, minutes, files and organization charts	1.40
12/12/2023	E. Cattán	Review and catalog files received re: financial results, assets and liabilities	3.60
	C. Hansen	Call with K. Kelleher re software databases and research re: same	0.90
	E. Cattán	Continue to review and catalog files received re: financial results, assets and liabilities	1.40
12/15/2023	C. Hansen	Call with W. Weitz and D. Greenblatt re: discovery requests and MOR issues	0.30
	C. Hansen	Review documents in 2004 folder	1.80
	D. Greenblatt	Call with W. Weitz and C. Hansen re: discovery requests and MOR issues	0.30
	W. Weitz	Call with D. Greenblatt and C. Hansen re: discovery requests and MOR issues	0.30
	W. Weitz	Call with Counsel re: discovery requests	0.50
	W. Weitz	Review discovery status reports from Debtor and OCUC	0.80
12/20/2023	E. Cattán	Catalog new documents received into OCUC file folders	2.00
SUBTOTAL:			[23.80 11880.00]
<u>Monthly Operating Reports</u>			
12/4/2023	T. Anderson	Prepare November MOR schedules	0.60
12/6/2023	T. Anderson	Prepare November MOR schedules	1.10
12/7/2023	T. Anderson	Prepare November MOR schedules	1.00

			Hours
12/8/2023	T. Anderson	Call with management to review receipts and disbursements	0.40
12/11/2023	C. Hansen	Review November cash receipts and disbursements template prepared by client for MOR	1.20
12/12/2023	T. Anderson	Prepare MOR schedules	0.70
12/13/2023	T. Anderson	Call with W. Weitz and Management re: amendments and MOR update	0.50
	T. Anderson	Prepare MOR schedules	2.00
	T. Anderson	Continue to prepare MOR schedules	2.00
	T. Anderson	Continue to prepare MOR schedules	2.40
	C. Hansen	Begin review of November MOR	1.10
	W. Weitz	Call with T. Anderson and Management re: amendments and MOR update	0.50
12/14/2023	T. Anderson	Review of MOR with T. Anderson, C. Hansen & D. Greenblatt	0.70
	T. Anderson	Redact bank statements and updates to MOR	2.00
	T. Anderson	Redact bank statements and updates to MOR	2.50
	C. Hansen	Review of MOR with T. Anderson, C. Hansen & D. Greenblatt	0.70
	C. Hansen	Review Professional fees category and updates to MOR	0.90
	C. Hansen	Review MOR draft prepared by T. Anderson; correspondence with M. Flannigan re: same	2.10
	D. Greenblatt	Review and analysis of categories of MOR and prepare edits	1.70
	D. Greenblatt	Review November 2023 MOR and prepare edits/changes	2.30
	D. Greenblatt	Finalize draft MOR and send to client for review	2.30
	D. Greenblatt	Review of MOR with T. Anderson, C. Hansen & D. Greenblatt	0.70
12/15/2023	T. Anderson	Call with T. Anderson, D. Greenblatt, C. Hansen & Management re: MOR review	0.70
	C. Hansen	Call with T. Anderson, D. Greenblatt, C. Hansen & Management re: MOR review	0.70
	D. Greenblatt	Call with T. Anderson, D. Greenblatt, C. Hansen & Management re: MOR review	0.70
	D. Greenblatt	Continue to review and update November MOR	1.20
12/18/2023	T. Anderson	MOR updates for bank information	2.00
12/20/2023	T. Anderson	MOR updates	0.80
	C. Hansen	Review MOR drafts	1.40
	D. Greenblatt	Update November 2023 MOR and send to Debtor for review	1.10
12/21/2023	T. Anderson	Update MOR with Management comments	0.50
	D. Greenblatt	Finalize November MOR and send to Counsel for filing	1.20
SUBTOTAL:			
			[39.70 18087.50]